

Exhibit A

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13 Attorneys For Defendant KPMG LLP

14

15 UNITED STATES DISTRICT COURT

16 CENTRAL DISTRICT OF CALIFORNIA

17 IN RE NEW CENTURY

) Consolid. Case No. 2:07-cv-00931-DDP

) (FMOx)

)

)

) CLASS ACTION

)

) **DEFENDANT KPMG LLP'S FIRST**

) **SET OF REQUESTS FOR**

) **PRODUCTION OF DOCUMENTS TO**

) **PLAINTIFFS NEW YORK STATE**

) **TEACHERS RETIREMENT**

) **SYSTEM, CARL LARSON AND**

) **CHARLES HOOTEN**

1	PROPOUNDING PARTY	KPMG LLP
2	RESPONDING PARTY	Plaintiffs New York State Teachers Retirement
3	SET NO.	System, Carl Larson and Charles Hooten
4		One

5 Pursuant to Federal Rules of Civil Procedure 26 and 34, Defendant
 6 KPMG LLP requests that Plaintiffs New York State Teachers Retirement System,
 7 Carl Larson and Charles Hooten produce at the law offices of Sidley Austin LLP, 555
 8 W. Fifth Street, Suite 4000, Los Angeles, CA 90013, on or before April 29, 2009, the
 9 documents and electronically stored information described below in the following
 10 Rule 34 Requests.

11 **DEFINITIONS**

12 1. "YOU" and "YOUR" refers to Plaintiffs New York State Teachers
 13 Retirement System, Carl Larson and/or Charles Hooten and PERSONS acting on their
 14 behalf and/or at their control or direction, including but not limited to, their employees
 15 and/or former employees, officers and/or former officers, and directors, former
 16 directors, current and former members of board committees, consultants, advisors,
 17 agents and attorneys.

18 2. "DOCUMENT" or "DOCUMENTS" shall have the same meaning as
 19 in Fed. R. Civ. P. 34, including without limitation, electronic or computerized data
 20 compilations. A draft or non-identical copy is a separate document within this term.

21 3. "COMMUNICATION" or "COMMUNICATIONS" means any
 22 correspondence, face-to-face conversation, telephone conversation, meeting,
 23 conference, and/or any other communication by any media or other method of
 24 transferring information, including but not limited to any written, taped, electronically
 25 transmitted, or recorded communication of any kind whatsoever, including any
 26 transaction or transfer of information of any kind, orally, in writing, or by any other
 27 manner.

1 4. “PERSON” or “PERSONS” means any natural person or any
2 business, legal or governmental entity or association.

3 5. “COMPLAINT” refers to the Second Amended Consolidated Class
4 Action Complaint filed in this proceeding on April 30, 2008.

5 6. “ACTION” refers to the instant class action litigation, In Re New
6 Century, Case Number 2:07-cv-00931-DDP (JTLx).

7 7. “KPMG” refers to KPMG LLP, current employees, former
8 employees, current partners, and/or former partners of KPMG.

9 8. “NEW” refers to New Century Financial Corporation and any
10 PERSONS acting on its behalf and/or at its control or direction, including but not
11 limited to, any of its subsidiaries, its employees and/or former employees, officers
12 and/or former officers, and members of its Board of Directors and/or former members
13 of its Board of Directors.

14 9. “NEW SECURITY” refers to any securities issued by New Century
15 Financial Corporation or one of its subsidiaries, including but not limited to, New
16 Century Financial Corporation common stock; New Century 9.125% Series A
17 Cumulative Redeemable Preferred Stock; New Century 9.75% Series B Cumulative
18 Redeemable Preferred Stock; asset-backed securities, including but not limited to
19 mortgage-backed securities; and/or put options or call options issued on any of the
20 preceding classes of securities.

21 10. “ANNOUNCED RESTATEMENT” refers to NEW’s February 7,
22 2007 Form 8-K filing in which NEW announced its intent to restate its 2006 quarterly
23 financial statements.

REQUESTS FOR PRODUCTION (FIRST SET)

REQUEST FOR PRODUCTION NO. 1:

All DOCUMENTS, including but not limited to, all records, confirmations, orders, account statements, and instructions to or from brokers, agents, advisors or managers, from January 1, 2005 to April 27, 2007 that refer or relate to YOUR investment in NEW SECURITY.

REQUEST FOR PRODUCTION NO. 2:

All COMMUNICATIONS from January 1, 2005 to April 27, 2007 that refer or relate to YOUR investment in NEW SECURITY.

REQUEST FOR PRODUCTION NO. 3:

All DOCUMENTS from January 1, 2005 to April 27, 2007 that refer or relate to YOUR decision to invest in NEW SECURITY, including but not limited to, DOCUMENTS YOU reviewed, received, and/or upon which YOU relied.

REQUEST FOR PRODUCTION NO. 4:

All DOCUMENTS from January 1, 2005 to April 27, 2007 that refer or relate to any news article or press release YOU reviewed in connection with YOUR decision to invest in NEW SECURITY.

REQUEST FOR PRODUCTION NO. 5:

All DOCUMENTS from January 1, 2005 to April 27, 2007 that refer or relate to any research or due diligence performed by, or on behalf of, YOU concerning NEW in connection with YOUR investment in NEW SECURITY.

REQUEST FOR PRODUCTION NO. 6:

All DOCUMENTS from January 1, 2005 to the present that refer or relate to any analysis, evaluation, summary, and/or report regarding the value of NEW SECURITY.

1 **REQUEST FOR PRODUCTION NO. 7:**

2 All DOCUMENTS from January 1, 2005 to the present that refer or
3 relate to any analysis, evaluation, summary, or report regarding NEW's financial
4 performance.

5 **REQUEST FOR PRODUCTION NO. 8:**

6 All DOCUMENTS from January 1, 2005 to the present sufficient to
7 show YOUR gains or losses in connection with YOUR investment in NEW
8 SECURITY.

9 **REQUEST FOR PRODUCTION NO. 9:**

10 All DOCUMENTS from January 1, 2005 to April 27, 2007 that refer or
11 relate to any earnings call concerning NEW.

12 **REQUEST FOR PRODUCTION NO. 10:**

13 All DOCUMENTS from January 1, 2005 to April 27, 2007 that refer or
14 relate to any analyst call concerning NEW.

15 **REQUEST FOR PRODUCTION NO. 11:**

16 All minutes of NYSTRS' Board of Trustees meetings from January 1,
17 2005 to the present, including any and all DOCUMENTS that were provided to
18 NYSTRS' Board of Trustees in connection with such meetings and/or memorialize all
19 or part of a Board of Trustees meeting.

20 **REQUEST FOR PRODUCTION NO. 12:**

21 All DOCUMENTS from January 1, 2006 to April 27, 2007 that refer or
22 relate to David Loglisci's participation on NYSTRS' Board of Trustees.

23 **REQUEST FOR PRODUCTION NO. 13:**

24 All DOCUMENTS that concern or constitute COMMUNICATIONS
25 with the Securities and Exchange Commission and/or the New York Attorney
26 General's office referring or relating to David Loglisci.

1 **REQUEST FOR PRODUCTION NO. 14:**

2 All DOCUMENTS that refer or relate to any actual or potential
3 investigation, regulatory and/or government action relating to David Loglisci.

4 **REQUEST FOR PRODUCTION NO. 15:**

5 All DOCUMENTS, including but not limited to, COMMUNICATIONS,
6 from January 1, 2005 to April 27, 2007 that refer or relate to NEW's REIT status
7 and/or classification as a REIT.

8 **REQUEST FOR PRODUCTION NO. 16:**

9 All DOCUMENTS, including but not limited to, COMMUNICATIONS,
10 from January 1, 2005 to April 27, 2007 that refer or relate to any dividend YOU
11 received from NEW, including but not limited to, DOCUMENTS sufficient to show
12 the dollar amount of any dividend and/or dividends YOU received from NEW .

13 **REQUEST FOR PRODUCTION NO. 17:**

14 All DOCUMENTS from January 1, 2005 to the present sufficient to
15 show any income YOU received from or were paid in connection with any NEW
16 SECURITY.

17 **REQUEST FOR PRODUCTION NO. 18:**

18 All DOCUMENTS from January 1, 2005 to April 27, 2007 setting forth
19 or delineating the duties and responsibilities of any investment manager, investment
20 firm, advisor, consultant, broker or brokerage retained by, or on behalf of, YOU in
21 connection with YOUR investment in NEW SECURITY.

22 **REQUEST FOR PRODUCTION NO. 19:**

23 All DOCUMENTS from January 1, 2005 to the present created by or
24 received from, either directly or indirectly, and/or all COMMUNICATIONS with, any
25 investment manager, investment firm, advisor, consultant, broker or brokerage
26 concerning NEW.

1 **REQUEST FOR PRODUCTION NO. 20:**

2 All DOCUMENTS that refer or relate to YOUR proposed or actual
3 guidelines, policies, procedures, practices, rules, goals, plans, strategies or criteria
4 relating to domestic equity investments, common stock, diversification, preferred
5 stock, REITs and/or dividends, including but not limited to, DOCUMENTS that refer
6 or relate to YOUR trading policy, investment policy, risk tolerance, and/or investment
7 objectives.

8 **REQUEST FOR PRODUCTION NO. 21:**

9 All DOCUMENTS that refer or relate to any policy, practice, procedure
10 and/or strategy relating to the following investment vehicles described in the "Notes to
11 Financial Statements" section of YOUR annual financial report for the fiscal years
12 ended June 30, 2006 and June 30, 2007: (1) "Mortgage pass-through certificates,
13 provided the certificates evidence ownership of undivided interests in pools or
14 mortgage loans secured by first mortgages on real property located in New York
15 improved by one-to-four family residential dwellings, and, provided further, that (i)
16 such mortgage loans are originated on or after January 1, 1980, by any bank, trust
17 company, national banking association, savings bank, federal mutual savings bank,
18 savings and loan association, federal savings and loan association, credit union, or
19 federal credit union authorized to do business in New York State or by any lender
20 approved by the Secretary of Housing and Urban Development for participation in any
21 mortgage insurance program under the National Housing Act, (ii) such mortgage loans
22 are assigned to a bank, trust company, federal mutual savings bank or federal savings
23 and loan association as trustee for the benefit of holders of such certificates, and (iii)
24 such certificates are rated within the three highest grades by an independent rating
25 service designated by the banking board. The aggregate unpaid principal on
26 conventional mortgages securing mortgage pass-through certificates cannot exceed
27 10% of the assets of the System nor can the total unpaid principal on any single pool

1 of conventional mortgages securing mortgage pass-through certificates exceed 1% of
 2 the assets of the System;” and (2) “Collateralized Mortgage Obligations, which meet
 3 the requirements of applicable statutes.”

4 **REQUEST FOR PRODUCTION NO. 22:**

5 All DOCUMENTS that refer or relate to YOUR investment strategy
 6 and/or policy relating to investments made pursuant to the “Leeway Clause” of
 7 Section 177, as quoted in the “Deposit and Investment Risk Disclosure” section of
 8 YOUR annual financial report for the fiscal year ended June 30, 2006.

9 **REQUEST FOR PRODUCTION NO. 23:**

10 All DOCUMENTS that refer or relate to YOUR investment strategy
 11 and/or policy relating to investments made pursuant to the “Leeway Clause” of
 12 Section 177, as quoted in the “Deposit and Investment Risk Disclosure” section of
 13 YOUR annual financial report for the fiscal year ended June 30, 2007.

14 **REQUEST FOR PRODUCTION NO. 24:**

15 All DOCUMENTS from January 1, 2005 to the present that refer or
 16 relate to YOUR investment(s) in NEW SECURITY that were made pursuant to the
 17 “Leeway Clause” of Section 177, as quoted in the “Deposit and Investment Risk
 18 Disclosure” section of YOUR annual financial report for the fiscal year ended June
 19 30, 2006.

20 **REQUEST FOR PRODUCTION NO. 25:**

21 All DOCUMENTS from January 1, 2005 to the present that refer or
 22 relate to YOUR investment(s) in NEW SECURITY that were made pursuant to the
 23 “Leeway Clause” of Section 177, as quoted in the “Deposit and Investment Risk
 24 Disclosure” section of YOUR annual financial report for the fiscal year ended June
 25 30, 2007.

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1 **REQUEST FOR PRODUCTION NO. 26:**

2 All DOCUMENTS from January 1, 2005 to the present that refer or
3 relate to mortgage investments that were acquired under the Leeway Clause, as
4 discussed in the "Real Estate and Mortgages" section of the "Notes to Financial
5 Statements" in YOUR annual financial report for the fiscal years ended June 30, 2006
6 and June 30, 2007.

7 **REQUEST FOR PRODUCTION NO. 27:**

8 All DOCUMENTS from January 1, 2005 to the present created by or
9 received from, either directly or indirectly, and/or all COMMUNICATIONS with,
10 NYSTRS' Investment Advisory Committee.

11 **REQUEST FOR PRODUCTION NO. 28:**

12 All DOCUMENTS, including but not limited to, notes, minutes, and/or
13 agendas, from January 1, 2005 to the present that refer or relate to any meeting of the
14 NYSTRS' Investment Advisory Committee, including any and all DOCUMENTS that
15 were provided to the Investment Advisory Committee in advance of or at such
16 meetings.

17 **REQUEST FOR PRODUCTION NO. 29:**

18 All DOCUMENTS from January 1, 2005 to the present created by or
19 received from, either directly or indirectly, and/or all COMMUNICATIONS with,
20 NYSTRS' Real Estate Advisory Committee.

21 **REQUEST FOR PRODUCTION NO. 30:**

22 All DOCUMENTS, including but not limited to, notes, minutes, and/or
23 agendas, from January 1, 2005 to the present that refer or relate to any meeting of the
24 NYSTRS' Real Estate Advisory Committee, including any and all DOCUMENTS
25 that were provided to the Real Estate Advisory Committee in advance of or at such
26 meetings.

1 **REQUEST FOR PRODUCTION NO. 31:**

2 All DOCUMENTS from January 1, 2005 to the present created by or
3 received from, either directly or indirectly, and/or all COMMUNICATIONS with,
4 NYSTRS' REIT Real Estate Advisors, including but not limited to, DOCUMENTS
5 from and/or COMMUNICATIONS with Adelante Capital Management LLC, Cohen
6 & Steers Capital Management, Inc. and/or RREEF America, LLC.

7 **REQUEST FOR PRODUCTION NO. 32:**

8 All DOCUMENTS, including but not limited to, notes, minutes, and/or
9 agendas, from January 1, 2005 to the present that refer or relate to any meeting of
10 NYSTRS' REIT Real Estate Advisors.

11 **REQUEST FOR PRODUCTION NO. 33:**

12 All COMMUNICATIONS from January 1, 2005 to April 27, 2007 with
13 NEW, including but not limited to, COMMUNICATIONS with any current and/or
14 former officer, director, employee and/or agent of NEW.

15 **REQUEST FOR PRODUCTION NO. 34:**

16 All DOCUMENTS from January 1, 2005 to April 27, 2007 from NEW,
17 including but not limited to, DOCUMENTS from any current and/or former officer,
18 director, employee and/or agent of NEW.

19 **REQUEST FOR PRODUCTION NO. 35:**

20 All COMMUNICATIONS from January 1, 2005 to the present with any
21 current and/or former NEW shareholder concerning NEW.

22 **REQUEST FOR PRODUCTION NO. 36:**

23 All DOCUMENTS from January 1, 2005 to the present from any current
24 and/or former NEW shareholder concerning NEW.

1 **REQUEST FOR PRODUCTION NO. 37:**

2 All COMMUNICATIONS from January 1, 2005 to the present between
3 or among YOU and any other Plaintiff and/or putative class member in this ACTION
4 that refer or relate to NEW or to this ACTION.

5 **REQUEST FOR PRODUCTION NO. 38:**

6 All DOCUMENTS from January 1, 2005 to the present created by or
7 received from, either directly or indirectly, any other Plaintiff and/or putative class
8 member in this ACTION.

9 **REQUEST FOR PRODUCTION NO. 39:**

10 All DOCUMENTS, including but not limited to, notes, minutes, and/or
11 agendas, from January 1, 2005 to the present that refer or relate to any meeting
12 concerning NEW.

13 **REQUEST FOR PRODUCTION NO. 40:**

14 All DOCUMENTS from January 1, 2005 to the present that refer or
15 relate to YOUR alleged damages and/or losses claimed in this ACTION.

16 **REQUEST FOR PRODUCTION NO. 41:**

17 All DOCUMENTS, including but not limited to, COMMUNICATIONS,
18 that refer or relate to NEW's stock price decline from February 7, 2007 through
19 March 13, 2007.

20 **REQUEST FOR PRODUCTION NO. 42:**

21 All DOCUMENTS, including but not limited to, COMMUNICATIONS,
22 from January 1, 2005 to the present that refer or relate to any news article, analyst
23 report, press release, and/or SEC filing concerning NEW.

24 **REQUEST FOR PRODUCTION NO. 43:**

25 All DOCUMENTS, including but not limited to, COMMUNICATIONS,
26 from January 1, 2005 to the present that refer or relate to NEW's 2005 financial
27 statements.

1 **REQUEST FOR PRODUCTION NO. 44:**

2 All DOCUMENTS, including but not limited to, COMMUNICATIONS,
3 from January 1, 2005 to the present that refer or relate to any alleged misstatement in
4 NEW's 2005 financial statements.

5 **REQUEST FOR PRODUCTION NO. 45:**

6 All DOCUMENTS, including but not limited to, COMMUNICATIONS,
7 from January 1, 2005 to the present that refer or relate to NEW's ANNOUNCED
8 RESTATEMENT.

9 **REQUEST FOR PRODUCTION NO. 46:**

10 All DOCUMENTS, including but not limited to, COMMUNICATIONS,
11 from January 1, 2005 to the present that refer or relate to KPMG's audit of NEW's
12 2005 financial statements and/or its internal control over financial reporting.

13 **REQUEST FOR PRODUCTION NO. 47:**

14 All DOCUMENTS, including but not limited to, COMMUNICATIONS,
15 from January 1, 2005 to the present that refer or relate to any service and/or services
16 KPMG provided to NEW.

17 **REQUEST FOR PRODUCTION NO. 48:**

18 All DOCUMENTS from January 1, 2005 to the present from KPMG,
19 including but not limited to, DOCUMENTS from any current partner, former partner,
20 current employee, and/or former employee of KPMG that refer or relate to NEW.

21 **REQUEST FOR PRODUCTION NO. 49:**

22 All COMMUNICATIONS from January 1, 2005 to the present with
23 KPMG, including but not limited to, COMMUNICATIONS with any current partner,
24 former partner, current employee, and/or former employee of KPMG that refer or
25 relate to NEW.

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1 **REQUEST FOR PRODUCTION NO. 50:**

2 All DOCUMENTS, including but not limited to, COMMUNICATIONS,
 3 from January 1, 2005 to the present that support YOUR claims and/or defenses in this
 4 ACTION.

5 **REQUEST FOR PRODUCTION NO. 51:**

6 All DOCUMENTS, including but not limited to, COMMUNICATIONS,
 7 that refer or relate to YOUR contention in paragraph 538 of the COMPLAINT that,
 8 "KPMG's material misstatements in its publicly-issued 2005 audit opinions and
 9 KPMG's extensive role in the accounting misstatements and internal control
 10 weaknesses that were disclosed, beginning on February 7, 2007 through the end of the
 11 Class Period, further demonstrate both the artificial inflation KPMG's conduct caused
 12 in the price of New Century securities and that KPMG's conduct proximately caused
 13 foreseeable losses and damages to Plaintiffs and members of the Class."

14 **REQUEST FOR PRODUCTION NO. 52:**

15 All DOCUMENTS, including but not limited to, COMMUNICATIONS,
 16 that refer or relate to YOUR contention in paragraph 539 of the COMPLAINT that,
 17 "[t]he disclosures beginning on February 7, 2007 specifically concerned accounting
 18 and internal control issues with which KPMG was extensively involved in its 2005
 19 audits and areas in which KPMG specifically violated GAAS and the standards of the
 20 PCAOB in connection with its 2005 audits, including the repurchase reserves backlog
 21 and related internal control weaknesses and the required adjustments to Residual
 22 Interests as set forth above."

23 **REQUEST FOR PRODUCTION NO. 53:**

24 All DOCUMENTS, including but not limited to, COMMUNICATIONS,
 25 that refer or relate to YOUR contention in paragraph 540 of the COMPLAINT that
 26 "[t]hereafter, the price of New Century securities continued to decline on March 2,
 27 2007, when additional disclosures were made, including, specifically, issues

1 pertaining to the Company's valuation of Residual Interests in 2006 'and prior
 2 periods.' As alleged in this Second Amended Complaint, KPMG's 2005 audits
 3 specifically violated GAAS and the standards of the PCAOB in connection with this
 4 audit of New Century's Residual Interests and related internal controls and, as
 5 reported by the Examiner (at 329) and set forth in paragraph 480 above, KPMG's
 6 February 2007 report to the Special Investigation Committee of the Audit Committee
 7 (the 'SIC') was '[t]he primary reason the SIC looked more closely at New Century's
 8 accounting for residual interests...in February 2007.'"

9 **REQUEST FOR PRODUCTION NO. 54:**

10 All DOCUMENTS, including but not limited to, COMMUNICATIONS,
 11 that refer or relate to YOUR contention in paragraph 49 of the COMPLAINT that
 12 "[t]he members of the class are so numerous that joinder of all members is
 13 impracticable."

14 **REQUEST FOR PRODUCTION NO. 55:**

15 All DOCUMENTS, including but not limited to, COMMUNICATIONS,
 16 that refer or relate to YOUR contention in paragraph 50 of the COMPLAINT that
 17 "Plaintiffs' claims are typical of the claims of the members of the Class."

18 **REQUEST FOR PRODUCTION NO. 56:**

19 All DOCUMENTS, including but not limited to, COMMUNICATIONS,
 20 that refer or relate to YOUR contention in paragraph 51 of the COMPLAINT that
 21 "Plaintiffs' will fairly and adequately represent the interests of the members of the
 22 Class and have retained counsel competent and experienced in class and securities
 23 litigation."

24 **REQUEST FOR PRODUCTION NO. 57:**

25 All DOCUMENTS, including but not limited to, COMMUNICATIONS,
 26 that refer or relate to YOUR contention in paragraph 53 of the COMPLAINT that

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1 "[c]ommon questions of law and fact exist as to all members of the Class, and
2 predominate over any questions affecting solely individual members of the Class."

3 **REQUEST FOR PRODUCTION NO. 58:**

4 All DOCUMENTS, including but not limited to, COMMUNICATIONS,
5 that refer or relate to the Final Report of Michael J. Missal, dated February 29, 2008.

6 **REQUEST FOR PRODUCTION NO. 59:**

7 All DOCUMENTS referred to in the COMPLAINT.

8 **REQUEST FOR PRODUCTION NO. 60:**

9 All complaints, amended complaints, and/or transcripts of any testimony
10 given by YOU in any deposition or trial for each and every civil lawsuit to which
11 YOU have been a party within the past ten (10) years that involved allegations relating
12 to securities transactions, alleged federal or state securities violations, class
13 allegations, allegations concerning professional malpractice, corporate control, breach
14 of fiduciary duty, fraud claims and/or shareholder derivative claims.

15 **REQUEST FOR PRODUCTION NO. 61:**

16 All affidavits, certifications or other sworn statements filed by YOU in
17 any court in the past ten (10) years that identify litigation to which YOU have been a
18 party.

19 **REQUEST FOR PRODUCTION NO. 62:**

20 All DOCUMENTS from YOUR counsel (including any agent or
21 representative of counsel) received by YOU prior to engaging counsel in this
22 ACTION.

23 **REQUEST FOR PRODUCTION NO. 63:**

24 All COMMUNICATIONS between YOU and YOUR counsel (including
25 any agent or representative of counsel) prior to YOU retaining counsel in this
26 ACTION.

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1 **REQUEST FOR PRODUCTION NO. 64:**

2 All agreements between or among YOU and YOUR counsel, including
3 but not limited to all attorney engagement letters, fee agreements, and/or other
4 DOCUMENTS that refer or relate to the payment of costs, disbursements, and/or
5 attorney's fees incurred in this litigation.

6 **REQUEST FOR PRODUCTION NO. 65:**

7 All DOCUMENTS that refer or relate to any relationship YOU have with
8 YOUR counsel unrelated to this ACTION.

9 **REQUEST FOR PRODUCTION NO. 66:**

10 All DOCUMENTS that refer or relate to any consideration, of any
11 nature, that any named and/or lead Plaintiff or anyone else has received or been
12 provided (directly or indirectly), been told it will or may receive or be provided
13 (directly or indirectly), or been promised will be applied for in connection with
14 serving as a named and/or lead Plaintiff in this ACTION.

15 **REQUEST FOR PRODUCTION NO. 67:**

16 All DOCUMENTS from January 1, 2005 to the present from any
17 confidential witness identified in the COMPLAINT.

18 **REQUEST FOR PRODUCTION NO. 68:**

19 All DOCUMENTS from January 1, 2005 to the present that refer or
20 relate to any confidential witness identified in the COMPLAINT.

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1 **REQUEST FOR PRODUCTION NO. 69:**

2 All COMMUNICATIONS from January 1, 2005 to the present between
3 YOU and any confidential witness identified in the COMPLAINT.

4 Dated: March 27, 2009

5 Respectfully submitted,

6 KPMG LLP

7 By:



8 Bradley H. Ellis

9 Attorneys For Defendant KPMG LLP

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CERTIFICATE OF SERVICE

I am employed in the County of Los Angeles, State of California. I am over the age of 18 years and not a party to the within action. My business address is 555 West Fifth Street, Suite 4000, Los Angeles, California 90013-1010.

On March 27, 2009, I served the foregoing document(s) described as

**DEFENDANT KPMG LLP'S FIRST SET OF REQUESTS FOR PRODUCTION
OF DOCUMENTS TO PLAINTIFFS NEW YORK STATE TEACHERS
RETIREMENT SYSTEM, CARL LARSON AND CHARLES HOOTEN** on all
interested parties in this action as follows (or as on the attached service list):

(VIA U.S. MAIL) I served the foregoing document(s) by U.S. Mail, as follows: I placed true copies of the document(s) in a sealed envelope addressed to each interested party as shown above. I placed each such envelope with postage thereon fully prepaid, for collection and mailing at Sidley Austin LLP, Los Angeles, California. I am readily familiar with Sidley Austin LLP's practice for collection and processing of correspondence for mailing with the United States Postal Service. Under that practice, the correspondence would be deposited in the United States Postal Service on that same day in the ordinary course of business.

(VIA EXPRESS MAIL) I served the foregoing document(s) by Express Mail, as follows: I placed true copies of the document(s) in a sealed envelope addressed to each interested party as shown above. I placed each such envelope, with Express Mail postage thereon fully prepaid, for collection and mailing at Sidley Austin LLP, Los Angeles, California. I am readily familiar with Sidley Austin LLP's practice for collection and processing of Express Mail for mailing with the United States Postal Service. Under that practice, the Express Mail would be delivered to an authorized courier or dealer authorized by Express Mail to receive document(s) in the United States Postal Service on that same day in the ordinary course of business.

(VIA FAX) I caused the foregoing document(s) to be served by facsimile transmission by use of facsimile machine number (213) 896-6600 to each interested party at the facsimile machine telephone number shown. Each transmission was reported as complete and without error. A transmission report was properly issued by the sending facsimile machine for each interested party served.

(VIA OVERNIGHT COURIER) I caused each such document(s) to be sent by for overnight delivery. I placed true copies of the document(s) in a sealed envelope addressed to each interested party as shown above. I placed each such envelope, with fees thereon fully prepaid, for collection and delivery at Sidley Austin LLP, Los Angeles, California. I am readily familiar with Sidley Austin LLP's practice for collection and delivery of express carrier package for delivery with . Under that practice, the package(s) would be delivered to an authorized courier or dealer

1 authorized by to receive document(s) on that same day in the ordinary course of
2 business.

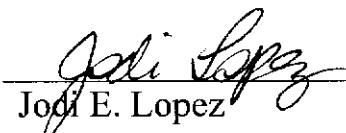
3 (VIA HAND DELIVERY) I caused the foregoing document(s) to be personally
4 served by hand to the addressee(s) shown above at the address(es) shown above.

5 (VIA HAND DELIVERY BY COURIER) I personally served the foregoing
6 document(s) in this action by delivering such document(s) by hand to the addressee(s)
7 shown above at the address(es) shown above, unless otherwise noted above.

8 (VIA E-MAIL OR ELECTRONIC TRANSMISSION) Based on a court order
9 or an agreement of the parties to accept service by e-mail or electronic transmission, I
10 caused the document(s) to be sent to the person(s) at the e-mail address(es) listed
11 above. I did not receive, within a reasonable time after the transmission, any
12 electronic message or other indication that the transmission was unsuccessful.

13 I hereby certify that I am employed in the office of a member of the Bar
14 of this Court as whose direction the service was made.

15 Executed on March 27, 2009 at Los Angeles, California.

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18 Jodi E. Lopez
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1 **SERVICE LIST**2 In re New Century

3 United States District Court for the Central District of California

4 Case No. 2:07-CV-00931 DDP

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